

AN ACT

relating to the form of a rendition statement or property report used to render property for ad valorem tax purposes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 22.24(e), Tax Code, is amended to read as follows:

(e) To be valid, a rendition or report must be sworn to before an officer authorized by law to administer an oath. The comptroller may not prescribe or approve a rendition or report form unless the form provides for the person filing the form to swear that the information provided in the rendition or report is true and accurate to the best of the person's knowledge and belief. This subsection does not apply to a rendition or report filed:

(1) by a secured party, as defined by Section 22.01;

(2) by the property owner;

(3) by an employee of the property owner;

(4) by an employee of a property owner on behalf of an affiliated entity of the property owner; or

(5) on behalf of a property owner who is rendering tangible personal property used for the production of income and whose good faith estimate of the market value of that property is not more than \$150,000.

SECTION 2. The change in law made by this Act applies only to the rendition of property for ad valorem tax purposes for a tax

1 year that begins on or after January 1, 2024.

2 SECTION 3. This Act takes effect January 1, 2024.

President of the Senate

Speaker of the House

I certify that H.B. No. 2121 was passed by the House on April 25, 2023, by the following vote: Yeas 148, Nays 0, 1 present, not voting; that the House refused to concur in Senate amendments to H.B. No. 2121 on May 19, 2023, and requested the appointment of a conference committee to consider the differences between the two houses; and that the House adopted the conference committee report on H.B. No. 2121 on May 28, 2023, by the following vote: Yeas 141, Nays 0, 2 present, not voting.

Chief Clerk of the House

H.B. No. 2121

I certify that H.B. No. 2121 was passed by the Senate, with amendments, on May 16, 2023, by the following vote: Yeas 31, Nays 0; at the request of the House, the Senate appointed a conference committee to consider the differences between the two houses; and that the Senate adopted the conference committee report on H.B. No. 2121 on May 28, 2023, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor